

**EXHIBIT B**

**Detailed Summaries of Services Performed and  
Expenses Incurred by Province Professionals**

**DETAILED SUMMARIES OF ALL SERVICES PERFORMED BY THE  
PROFESSIONALS OF PROVINCE, LLC AS FINANCIAL ADVISOR TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS, FOR THE PERIOD  
FROM APRIL 1, 2025 THROUGH APRIL 30, 2025**

	<b>Hourly Rate</b>	<b>Application Hours</b>	<b>Total Fees</b>
Sanjuro Kietlinski, Partner	\$1,250	67.5	\$84,375.00
Boris Steffen, Managing Director	\$930	62.0	\$57,660.00
Hughes Congleton, Vice President	\$730	3.3	\$2,409.00
Mario Rosales, Associate	\$650	2.6	\$1,690.00
Courtney Betty, Senior Associate	\$610	67.8	\$41,358.00
Daniel Radi, Associate	\$510	8.5	\$4,335.00
Nick Steffen, Senior Analyst	\$470	2.2	\$1,034.00
Valentin Matveev, Analyst	\$370	79.0	\$29,230.00
Laura Conn, Matter Administrator	\$280	1.1	\$308.00
<b>Grand Total</b>		<b>294.0</b>	<b>\$222,399.00</b>

**COMPENSATION BY CATEGORY**

<b>Project Categories</b>	<b>Total Hours</b>	<b>Total Fees</b>
Business Analysis / Operations	219.7	\$156,149.00
Committee Activities	0.3	\$219.00
Court Filings	9.1	\$10,337.00
Court Hearings	0.9	\$657.00
Fee / Employment Applications	8.5	\$7,842.00
Litigation	43.3	\$32,685.00
Plan and Disclosure Statement	7.0	\$8,010.00
Sale Process	5.2	\$6,500.00
<b>Grand Total</b>	<b>294.0</b>	<b>\$222,399.00</b>

**EXPENSE SUMMARY**

<b>Expense Category</b>	<b>Description</b>	<b>Total Expenses</b>
Meals	Working meals.	\$60.00
<b>Total Expenses</b>		<b>\$60.00</b>

**BILLING DETAILS**

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/1/2025	Sanjuro Kietlinski	Corresponded with E. Mattson re: interim fee app.	Fee / Employment Applications	0.30	1,250.00	\$375.00
4/1/2025	Sanjuro Kietlinski	Reviewed Landlord's Response and Reservation of Rights (docket 1221).	Court Filings	0.30	1,250.00	\$375.00
4/1/2025	Valentin Matveev	Cleaned file directory of duplicated PDFs and improved organization.	Business Analysis / Operations	2.10	370.00	\$777.00
4/1/2025	Boris Steffen	Completed analysis of expert report of Christopher Grubb.	Litigation	2.30	930.00	\$2,139.00
4/1/2025	Sanjuro Kietlinski	Reviewed the Hearing Agenda.	Court Filings	0.10	1,250.00	\$125.00
4/1/2025	Sanjuro Kietlinski	Reviewed the 15th Omnibus Rejection Order.	Court Filings	0.20	1,250.00	\$250.00
4/1/2025	Courtney Betty	Downloaded and sorted FRG data room documents.	Business Analysis / Operations	1.40	610.00	\$854.00
4/1/2025	Courtney Betty	Compiled discovery documents on take-private transactions, Advisor Presentations, and Director Communications.	Litigation	1.30	610.00	\$793.00
4/1/2025	Valentin Matveev	Reviewed new filings in data room for relevant updates.	Business Analysis / Operations	2.50	370.00	\$925.00
4/1/2025	Boris Steffen	Continued analysis of expert report of Christopher Grubb.	Litigation	2.90	930.00	\$2,697.00
4/1/2025	Sanjuro Kietlinski	Corresponded internally re: fee app matters.	Fee / Employment Applications	0.50	1,250.00	\$625.00
4/1/2025	Courtney Betty	Prioritized updated Financial Forecasts and Board Materials.	Business Analysis / Operations	1.80	610.00	\$1,098.00
4/1/2025	Valentin Matveev	Organized covenant-related docs into new folder.	Business Analysis / Operations	0.70	370.00	\$259.00
4/1/2025	Courtney Betty	Reviewed historical financials and audited statements of FRG and subsidiaries.	Business Analysis / Operations	2.00	610.00	\$1,220.00
4/1/2025	Boris Steffen	Analyzed expert report of Christopher Grubb.	Litigation	2.20	930.00	\$2,046.00
4/1/2025	Boris Steffen	Analyzed expert report of Christopher Grubb.	Litigation	0.50	930.00	\$465.00
4/2/2025	Valentin Matveev	Reviewed financial files for potential evidence use.	Business Analysis / Operations	2.60	370.00	\$962.00
4/2/2025	Sanjuro Kietlinski	Reviewed the Debtors Reply in Support of Motion for Extending Exclusivity Period (docket 1206).	Business Analysis / Operations	1.70	1,250.00	\$2,125.00
4/2/2025	Valentin Matveev	Tagged files by importance in the data room.	Business Analysis / Operations	2.70	370.00	\$999.00
4/2/2025	Sanjuro Kietlinski	Reviewed the Ad Hoc Leave to File a Sur-Reply.	Business Analysis / Operations	0.80	1,250.00	\$1,000.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/2/2025	Sanjuro Kietlinski	Corresponded with PSZJ re: fee app matters.	Fee / Employment Applications	0.30	1,250.00	\$375.00
4/2/2025	Sanjuro Kietlinski	Reviewed the Reply in Support of Andrew Laurence, et al (docket 1205).	Business Analysis / Operations	1.40	1,250.00	\$1,750.00
4/2/2025	Sanjuro Kietlinski	Reviewed/responded to CNO.	Fee / Employment Applications	0.20	1,250.00	\$250.00
4/2/2025	Courtney Betty	Performed LRP and Management Budget analysis and comparison.	Business Analysis / Operations	2.20	610.00	\$1,342.00
4/2/2025	Valentin Matveev	Aggregated recent Long Range Plans into one summary.	Business Analysis / Operations	2.40	370.00	\$888.00
4/2/2025	Sanjuro Kietlinski	Corresponded with D. Laton and H. Congleton re: Secured Debt & Intercompany Payables.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/2/2025	Sanjuro Kietlinski	Corresponded with J. Shen re: budget estimates.	Business Analysis / Operations	0.20	1,250.00	\$250.00
4/2/2025	Sanjuro Kietlinski	Corresponded with C. Betty re: open matters.	Business Analysis / Operations	0.20	1,250.00	\$250.00
4/2/2025	Sanjuro Kietlinski	Corresponded internally re: fee app matters.	Fee / Employment Applications	0.20	1,250.00	\$250.00
4/2/2025	Sanjuro Kietlinski	Reviewed the Response of the First Lien Ad Hoc Group (docket 1210).	Court Filings	0.60	1,250.00	\$750.00
4/2/2025	Valentin Matveev	Created index summaries for new saved filings.	Business Analysis / Operations	2.20	370.00	\$814.00
4/2/2025	Courtney Betty	Analyzed historical Long-Range Plans to assess forecast trends.	Business Analysis / Operations	1.40	610.00	\$854.00
4/3/2025	Courtney Betty	Reviewed discovery documents re: emails and financial track records.	Litigation	2.20	610.00	\$1,342.00
4/3/2025	Valentin Matveev	Updated exhibit list with new documents.	Business Analysis / Operations	2.10	370.00	\$777.00
4/3/2025	Boris Steffen	Reviewed and analyzed 2022 LRP dated 01_16_22.	Business Analysis / Operations	2.90	930.00	\$2,697.00
4/3/2025	Valentin Matveev	Mapped data points across time frames of addback adjustments.	Business Analysis / Operations	2.10	370.00	\$777.00
4/3/2025	Hughes Congleton	Reviewed latest variance report.	Business Analysis / Operations	0.40	730.00	\$292.00
4/3/2025	Sanjuro Kietlinski	Followed up with S. Cho re: CNO.	Fee / Employment Applications	0.20	1,250.00	\$250.00
4/3/2025	Courtney Betty	Compiled and reviewed discovery documents on 2023 receivables transaction.	Business Analysis / Operations	1.50	610.00	\$915.00
4/3/2025	Valentin Matveev	Created summaries of key valuation models.	Business Analysis / Operations	2.20	370.00	\$814.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/3/2025	Boris Steffen	Reviewed and analyzed expert report of Jeffrey Kopa.	Litigation	2.60	930.00	\$2,418.00
4/3/2025	Boris Steffen	Completed review and analysis of 2022 LRP dated 01_16_22.	Business Analysis / Operations	1.10	930.00	\$1,023.00
4/3/2025	Sanjuro Kietlinski	Corresponded internally re: fee application matters.	Fee / Employment Applications	0.20	1,250.00	\$250.00
4/3/2025	Sanjuro Kietlinski	Corresponded with S. Cho re: fee app matters.	Fee / Employment Applications	0.20	1,250.00	\$250.00
4/3/2025	Valentin Matveev	Downloaded latest batches for all documents folders and organized.	Business Analysis / Operations	0.80	370.00	\$296.00
4/3/2025	Boris Steffen	Continued review and analysis of 2022 LRP dated 01_16_22.	Business Analysis / Operations	2.80	930.00	\$2,604.00
4/3/2025	Valentin Matveev	Reviewed materials potentially valuable to the solvency analysis.	Business Analysis / Operations	1.80	370.00	\$666.00
4/3/2025	Courtney Betty	Reviewed discovery documents on investigation, including emails and text messages.	Litigation	1.70	610.00	\$1,037.00
4/4/2025	Valentin Matveev	Scanned large pools of saved documents using OCR.	Business Analysis / Operations	2.30	370.00	\$851.00
4/4/2025	Courtney Betty	Analyzed historical payments between a certain individual and a specific company, and reviewed certain loans to pertaining to said individual.	Business Analysis / Operations	1.60	610.00	\$976.00
4/4/2025	Sanjuro Kietlinski	Corresponded with E. Mattson re: fee app.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/4/2025	Boris Steffen	Reviewed and analyzed 2022 LRP Consld dated 07_08-22.	Business Analysis / Operations	2.60	930.00	\$2,418.00
4/4/2025	Valentin Matveev	Analyzed justification for EBITDA normalization items.	Business Analysis / Operations	2.10	370.00	\$777.00
4/4/2025	Valentin Matveev	Aggregated prior iterations of FRG modeling.	Business Analysis / Operations	1.70	370.00	\$629.00
4/4/2025	Sanjuro Kietlinski	Reviewed key findings wrt presentation index report.	Business Analysis / Operations	1.60	1,250.00	\$2,000.00
4/4/2025	Sanjuro Kietlinski	Reviewed updates to solvency analysis wrt allocations for FRG/Freedom Holdings.	Business Analysis / Operations	1.70	1,250.00	\$2,125.00
4/4/2025	Sanjuro Kietlinski	Reviewed updated LRP analyses.	Business Analysis / Operations	1.80	1,250.00	\$2,250.00
4/4/2025	Valentin Matveev	Reviewed EBITDA addbacks for potential overstatement.	Business Analysis / Operations	2.20	370.00	\$814.00
4/4/2025	Sanjuro Kietlinski	Reviewed C. Betty investigation updates.	Litigation	0.20	1,250.00	\$250.00
4/4/2025	Boris Steffen	Completed review and analysis of 2022 LRP Consld dated 07_08-22.	Business Analysis / Operations	2.80	930.00	\$2,604.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/4/2025	Valentin Matveev	Extracted final versions of amended agreements.	Business Analysis / Operations	1.20	370.00	\$444.00
4/4/2025	Boris Steffen	Continued review and analysis of 2022 LRP Consld dated 07_08-22.	Business Analysis / Operations	2.20	930.00	\$2,046.00
4/4/2025	Sanjuro Kietlinski	Reviewed consolidated discovery updates.	Litigation	1.10	1,250.00	\$1,375.00
4/4/2025	Sanjuro Kietlinski	Reviewed board minutes index presentation.	Business Analysis / Operations	0.90	1,250.00	\$1,125.00
4/4/2025	Sanjuro Kietlinski	Analyzed financial updates.	Business Analysis / Operations	0.80	1,250.00	\$1,000.00
4/5/2025	Sanjuro Kietlinski	Reviewed the Blackline of Seventh Amended Plan.	Plan and Disclosure Statement	2.10	1,250.00	\$2,625.00
4/5/2025	Courtney Betty	Reviewed Everlaw discovery documents for covenant analysis.	Litigation	2.00	610.00	\$1,220.00
4/5/2025	Courtney Betty	Analyzed latest Everlaw production for litigation relevance.	Litigation	1.50	610.00	\$915.00
4/5/2025	Courtney Betty	Compiled and reviewed covenant documents across debt facilities.	Business Analysis / Operations	2.30	610.00	\$1,403.00
4/5/2025	Valentin Matveev	Analyzed emails to identify timeline of key decisions.	Business Analysis / Operations	2.00	370.00	\$740.00
4/6/2025	Sanjuro Kietlinski	Reviewed DCF for FRG valuation/solvency analysis.	Business Analysis / Operations	2.30	1,250.00	\$2,875.00
4/6/2025	Courtney Betty	Continued to research and review new Everlaw discovery files.	Litigation	1.60	610.00	\$976.00
4/6/2025	Hughes Congleton	Reviewed letter re: modified schedule.	Court Filings	0.40	730.00	\$292.00
4/6/2025	Sanjuro Kietlinski	Continued review of updated solvency analysis presentation.	Business Analysis / Operations	1.60	1,250.00	\$2,000.00
4/6/2025	Valentin Matveev	Reviewed materials to understand factual background.	Business Analysis / Operations	2.20	370.00	\$814.00
4/6/2025	Courtney Betty	Conducted targeted Everlaw searches for Prophecy documents.	Litigation	2.30	610.00	\$1,403.00
4/6/2025	Valentin Matveev	Read board packets for references to important inquiries.	Business Analysis / Operations	2.50	370.00	\$925.00
4/6/2025	Valentin Matveev	Downloaded all recent batches and organized into Province directory.	Business Analysis / Operations	0.50	370.00	\$185.00
4/6/2025	Sanjuro Kietlinski	Began review of updated solvency analysis presentation.	Business Analysis / Operations	2.00	1,250.00	\$2,500.00
4/7/2025	Valentin Matveev	Flagged corrupted docs needing re-download.	Business Analysis / Operations	0.40	370.00	\$148.00
4/7/2025	Sanjuro Kietlinski	Reviewed updates to FDM reporting.	Business Analysis / Operations	0.10	1,250.00	\$125.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/7/2025	Daniel Radi	Analyzed critical vendor reporting weekly report.	Business Analysis / Operations	0.50	510.00	\$255.00
4/7/2025	Valentin Matveev	Reviewed board rationale for dividend authorizations from board minutes.	Business Analysis / Operations	2.40	370.00	\$888.00
4/7/2025	Valentin Matveev	Merged scanned uploads with OCR text layers.	Business Analysis / Operations	1.70	370.00	\$629.00
4/7/2025	Courtney Betty	Reviewed latest data room files and prepared VIP summaries for key stakeholders.	Business Analysis / Operations	1.40	610.00	\$854.00
4/7/2025	Valentin Matveev	Flagged questionable EBITDA addbacks lacking support across all plans.	Business Analysis / Operations	1.90	370.00	\$703.00
4/7/2025	Boris Steffen	Reviewed and analyzed 2024 LRP Model.	Business Analysis / Operations	2.40	930.00	\$2,232.00
4/7/2025	Boris Steffen	Completed review and analysis of 2024 LRP Model.	Business Analysis / Operations	2.10	930.00	\$1,953.00
4/7/2025	Laura Conn	Drafted Third Monthly Fee Application (February) and sent for review.	Fee / Employment Applications	1.10	280.00	\$308.00
4/7/2025	Boris Steffen	Continued review and analysis of 2024 LRP Model.	Business Analysis / Operations	1.90	930.00	\$1,767.00
4/8/2025	Sanjuro Kietlinski	Corresponded internally re: Feb fee app.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/8/2025	Boris Steffen	Continued review and analysis of Freedom LRP 5.2.23 revised through 2030.	Business Analysis / Operations	0.90	930.00	\$837.00
4/8/2025	Hughes Congleton	Listened to 4/7 hearing.	Court Hearings	0.90	730.00	\$657.00
4/8/2025	Daniel Radi	Reviewed the daily docket update and certificates of counsel.	Court Filings	0.40	510.00	\$204.00
4/8/2025	Sanjuro Kietlinski	Corresponded with PSZJ re: first interim fee order.	Business Analysis / Operations	0.30	1,250.00	\$375.00
4/8/2025	Courtney Betty	Compiled and consolidated financial reports and models for Litigation Trust.	Litigation	2.30	610.00	\$1,403.00
4/8/2025	Sanjuro Kietlinski	Reviewed the Motion of Laurence, et. al for Relief from Stay (docket 1256).	Court Filings	0.30	1,250.00	\$375.00
4/8/2025	Courtney Betty	Compiled file indexes and folder structure for FRG lenders' data room.	Business Analysis / Operations	1.60	610.00	\$976.00
4/8/2025	Sanjuro Kietlinski	Attended call with B. Sandler to global settlement.	Litigation	0.40	1,250.00	\$500.00
4/8/2025	Valentin Matveev	Indexed recent downloads into searchable tracker.	Business Analysis / Operations	1.30	370.00	\$481.00
4/8/2025	Boris Steffen	Reviewed and analyzed Freedom LRP 5.2.23 revised through 2030.	Business Analysis / Operations	2.30	930.00	\$2,139.00
4/8/2025	Hughes Congleton	Reviewed Freedom Lender reply brief.	Court Filings	0.60	730.00	\$438.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/8/2025	Boris Steffen	Completed review and analysis of Freedom LRP 5.2.23 revised through 2030.	Business Analysis / Operations	2.60	930.00	\$2,418.00
4/8/2025	Sanjuro Kietlinski	Corresponded with AP re: fee estimates.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/8/2025	Sanjuro Kietlinski	Corresponded with B. Sandler's re: settlement.	Litigation	0.10	1,250.00	\$125.00
4/8/2025	Boris Steffen	Reviewed and analyzed PSP FRG MR 2023 LRP Support.	Business Analysis / Operations	2.40	930.00	\$2,232.00
4/8/2025	Sanjuro Kietlinski	Corresponded with Alix re: budget matters.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/9/2025	Boris Steffen	Continued review and analysis of FY 23 TVS LRP Model.	Business Analysis / Operations	2.20	930.00	\$2,046.00
4/9/2025	Valentin Matveev	Opened uploaded documents to trace transaction rationale behind board decision making.	Business Analysis / Operations	2.30	370.00	\$851.00
4/9/2025	Valentin Matveev	Evaluated timing of dividend distributions vs cash flow.	Business Analysis / Operations	1.70	370.00	\$629.00
4/9/2025	Daniel Radi	Analyzed latest revised budget shared.	Business Analysis / Operations	1.30	510.00	\$663.00
4/9/2025	Daniel Radi	Revised the latest 13 week cash flow model with latest and prepared materials.	Business Analysis / Operations	1.20	510.00	\$612.00
4/9/2025	Boris Steffen	Further review and analysis of FY 23 TVS LRP Model.	Business Analysis / Operations	2.80	930.00	\$2,604.00
4/9/2025	Valentin Matveev	Cross-checked dividend payments against debt covenants.	Business Analysis / Operations	2.40	370.00	\$888.00
4/9/2025	Valentin Matveev	Analyzed whether dividends were appropriate given solvency.	Business Analysis / Operations	1.60	370.00	\$592.00
4/9/2025	Boris Steffen	Reviewed and analyzed FY 23 TVS LRP Model.	Business Analysis / Operations	2.40	930.00	\$2,232.00
4/9/2025	Hughes Congleton	Analyzed updated budget.	Business Analysis / Operations	0.40	730.00	\$292.00
4/10/2025	Valentin Matveev	Summarized changes from latest solvency model.	Business Analysis / Operations	0.60	370.00	\$222.00
4/10/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: global settlement.	Litigation	0.10	1,250.00	\$125.00
4/10/2025	Sanjuro Kietlinski	Reviewed internal correspondence re: updated budget.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/10/2025	Sanjuro Kietlinski	Reviewed PWP updates.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/10/2025	Valentin Matveev	Sorted legacy docs into archival folders.	Business Analysis / Operations	0.70	370.00	\$259.00



Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/10/2025	Boris Steffen	Reviewed and analyzed 2024 LRP P&L Model 7.24.	Business Analysis / Operations	1.90	930.00	\$1,767.00
4/10/2025	Daniel Radi	Analyzed latest weekly variance report and liquidity reporting.	Business Analysis / Operations	1.00	510.00	\$510.00
4/10/2025	Courtney Betty	Compiled file indexes for VSI and Buddys lenders' data room folders.	Business Analysis / Operations	2.30	610.00	\$1,403.00
4/10/2025	Courtney Betty	Performed high-level DCF analysis for 2L interest payments on 11/25/2023, 2/21/2024, and 5/20/2024.	Business Analysis / Operations	1.70	610.00	\$1,037.00
4/10/2025	Valentin Matveev	Reviewed internal communications for signs improper conduct.	Business Analysis / Operations	2.30	370.00	\$851.00
4/10/2025	Valentin Matveev	Compared dividend timing to periods of financial stress.	Business Analysis / Operations	2.00	370.00	\$740.00
4/10/2025	Mario Rosales	Analyzed updated cash flow vs original budget.	Business Analysis / Operations	0.70	650.00	\$455.00
4/10/2025	Sanjuro Kietlinski	Reviewed compliance certificate.	Business Analysis / Operations	0.20	1,250.00	\$250.00
4/10/2025	Boris Steffen	Continued review and analysis of 2024 LRP P&L Model 7.24.	Business Analysis / Operations	2.40	930.00	\$2,232.00
4/10/2025	Valentin Matveev	Scanned meeting notes for covenant references.	Business Analysis / Operations	1.20	370.00	\$444.00
4/10/2025	Mario Rosales	Drafted summary highlighting budget changes.	Business Analysis / Operations	0.80	650.00	\$520.00
4/10/2025	Mario Rosales	Revised and updated cash flow budget.	Business Analysis / Operations	1.10	650.00	\$715.00
4/10/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: lit trust matters.	Litigation	0.20	1,250.00	\$250.00
4/10/2025	Daniel Radi	Reviewed subset of latest Everlaw production files shared.	Litigation	1.10	510.00	\$561.00
4/10/2025	Boris Steffen	Further review and analysis of 2024 LRP P&L Model 7.24.	Business Analysis / Operations	2.70	930.00	\$2,511.00
4/11/2025	Valentin Matveev	Grouped subfolders by topic for board materials.	Business Analysis / Operations	0.70	370.00	\$259.00
4/11/2025	Valentin Matveev	Scanned correspondence for indications of misconduct.	Business Analysis / Operations	1.90	370.00	\$703.00
4/11/2025	Courtney Betty	Analyzed updated financials from data room.	Business Analysis / Operations	2.20	610.00	\$1,342.00
4/11/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: lit trustee.	Litigation	0.20	1,250.00	\$250.00
4/11/2025	Hughes Congleton	Reviewed settlement terms and update.	Litigation	0.30	730.00	\$219.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/11/2025	Valentin Matveev	Pulled all valuation memos into one folder.	Business Analysis / Operations	0.50	370.00	\$185.00
4/11/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: potential settlement.	Litigation	0.20	1,250.00	\$250.00
4/11/2025	Courtney Betty	Reviewed and compiled solvency work to date, ensuring consistency across test outputs.	Business Analysis / Operations	1.40	610.00	\$854.00
4/11/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: fee caps.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/11/2025	Sanjuro Kietlinski	Corresponded with S. Cho re: fee app matters.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/11/2025	Boris Steffen	Reviewed and analyzed LRP Cnsld FRG v2 wFY26 - x WSB w HoldCo Interest.xlsx (12.3.23).	Business Analysis / Operations	2.80	930.00	\$2,604.00
4/11/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: draft Settlement memo to UCC.	Litigation	0.40	1,250.00	\$500.00
4/11/2025	Courtney Betty	Finalized and prepared solvency work backups for Stock Dividend Compliance.	Business Analysis / Operations	2.30	610.00	\$1,403.00
4/11/2025	Valentin Matveev	Read through key FRG email chains between board members.	Business Analysis / Operations	2.70	370.00	\$999.00
4/11/2025	Valentin Matveev	Reviewed internal memos discussing EBITDA adjustments.	Business Analysis / Operations	2.30	370.00	\$851.00
4/11/2025	Courtney Betty	Analyzed payments between Khan and Prophecy, and reviewed loans to Khan.	Business Analysis / Operations	2.30	610.00	\$1,403.00
4/11/2025	Boris Steffen	Continued review and analysis of LRP Cnsld FRG v2 wFY26 - x WSB w HoldCo Interest.xlsx (12.3.23).	Business Analysis / Operations	2.40	930.00	\$2,232.00
4/11/2025	Courtney Betty	Finalized and prepared solvency work backups for FRG 2023 Take-Private Transaction.	Business Analysis / Operations	2.20	610.00	\$1,342.00
4/11/2025	Sanjuro Kietlinski	Analyzed updated cash flow budget.	Business Analysis / Operations	1.30	1,250.00	\$1,625.00
4/11/2025	Boris Steffen	Additional review and analysis of LRP Cnsld FRG v2 wFY26 - x WSB w HoldCo Interest.xlsx (12.3.23).	Business Analysis / Operations	2.90	930.00	\$2,697.00
4/11/2025	Sanjuro Kietlinski	Corresponded with C. Betty re: investigation matters.	Litigation	0.50	1,250.00	\$625.00
4/12/2025	Courtney Betty	Consolidated financial reports and models for Litigation Trust reference.	Litigation	1.80	610.00	\$1,098.00
4/12/2025	Valentin Matveev	Opened Excel models to evaluate financial assumptions.	Business Analysis / Operations	2.40	370.00	\$888.00
4/12/2025	Courtney Betty	Finalized and prepared solvency work backups for 2021 acquisition.	Business Analysis / Operations	2.30	610.00	\$1,403.00
4/12/2025	Courtney Betty	Finalized and prepared solvency work backups for 2L Interest Payment Compliance.	Business Analysis / Operations	1.70	610.00	\$1,037.00
4/12/2025	Valentin Matveev	Downloaded and categorized the latest batch of documents for the all documents folder.	Business Analysis / Operations	0.70	370.00	\$259.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/12/2025	Courtney Betty	Compiled sources and documentation supporting solvency reports for litigation use.	Litigation	2.00	610.00	\$1,220.00
4/12/2025	Sanjuro Kietlinski	Finalized Feb fee app.	Fee / Employment Applications	0.90	1,250.00	\$1,125.00
4/12/2025	Courtney Betty	Finalized and compiled EBITDA addbacks, valuations, and financials for solvency testing.	Business Analysis / Operations	2.10	610.00	\$1,281.00
4/13/2025	Sanjuro Kietlinski	Reviewed the Granite Motion to Pay Admin Expense Claim (docket 1269).	Court Filings	0.40	1,250.00	\$500.00
4/13/2025	Sanjuro Kietlinski	Reviewed variance report.	Business Analysis / Operations	0.50	1,250.00	\$625.00
4/13/2025	Courtney Betty	Consolidated Long-Range Plans for B. Steffen's' review and strategic modeling.	Business Analysis / Operations	2.30	610.00	\$1,403.00
4/13/2025	Courtney Betty	Resolved data gaps by reconciling discovery production with prior data room materials.	Business Analysis / Operations	2.30	610.00	\$1,403.00
4/13/2025	Courtney Betty	Linked key emails and discovery excerpts to presentation materials and D&O workstreams.	Litigation	1.70	610.00	\$1,037.00
4/13/2025	Valentin Matveev	Read PDF memos to assess relevance in potential litigation.	Litigation	2.10	370.00	\$777.00
4/13/2025	Valentin Matveev	Reviewed data room emails for potential legal exposure.	Business Analysis / Operations	2.30	370.00	\$851.00
4/13/2025	Sanjuro Kietlinski	Reviewed updated 2023 Take-Private transaction analysis.	Business Analysis / Operations	1.20	1,250.00	\$1,500.00
4/13/2025	Sanjuro Kietlinski	Reviewed additional budget analysis from M. Rosales.	Business Analysis / Operations	0.60	1,250.00	\$750.00
4/13/2025	Sanjuro Kietlinski	Analyzed updated solvency analysis.	Business Analysis / Operations	1.10	1,250.00	\$1,375.00
4/13/2025	Sanjuro Kietlinski	Reviewed updated analysis of EBITDA addbacks/financials re: solvency analysis.	Business Analysis / Operations	1.30	1,250.00	\$1,625.00
4/13/2025	Sanjuro Kietlinski	Reviewed the Ortiz Retroactive Relief from Stay (docket 1273).	Court Filings	0.40	1,250.00	\$500.00
4/13/2025	Sanjuro Kietlinski	Reviewed analysis of payments to Khan and Prophecy.	Business Analysis / Operations	1.00	1,250.00	\$1,250.00
4/13/2025	Sanjuro Kietlinski	Reviewed the Ad Hoc Group Reservation of Rights (docket 1270).	Court Filings	0.70	1,250.00	\$875.00
4/13/2025	Courtney Betty	Flagged unresolved issues for Trust analysis and documented current assumptions.	Business Analysis / Operations	2.00	610.00	\$1,220.00
4/13/2025	Sanjuro Kietlinski	Reviewed 2024 LRP model analyses.	Business Analysis / Operations	2.00	1,250.00	\$2,500.00
4/13/2025	Sanjuro Kietlinski	Corresponded with S. Cho re: fee app matters.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/13/2025	Sanjuro Kietlinski	Reviewed summary analysis of FY 23 TVS LRP model.	Business Analysis / Operations	1.70	1,250.00	\$2,125.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/13/2025	Courtney Betty	Archived supporting workpapers and updated folder structure for litigation team handoff.	Litigation	1.60	610.00	\$976.00
4/13/2025	Courtney Betty	Organized investigation folders and sourced backups for D&O claims analysis.	Litigation	1.50	610.00	\$915.00
4/14/2025	Daniel Radi	Reviewed the weekly critical vendor reporting shared.	Business Analysis / Operations	0.50	510.00	\$255.00
4/14/2025	Sanjuro Kietlinski	Reviewed proposed redlines to fee application.	Fee / Employment Applications	0.50	1,250.00	\$625.00
4/14/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: settlement term sheet.	Litigation	0.10	1,250.00	\$125.00
4/14/2025	Sanjuro Kietlinski	Reviewed FDM reporting materials.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/14/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: additional settlement terms.	Litigation	0.10	1,250.00	\$125.00
4/14/2025	Sanjuro Kietlinski	Reviewed global settlement term sheet.	Litigation	1.00	1,250.00	\$1,250.00
4/14/2025	Sanjuro Kietlinski	Reviewed latest updates from B. Sandler re: global settlement.	Litigation	0.30	1,250.00	\$375.00
4/15/2025	Sanjuro Kietlinski	Reviewed the Stamer Declaration (docket 1280).	Court Filings	0.60	1,250.00	\$750.00
4/15/2025	Daniel Radi	Reviewed latest court filings and internal VIP summaries.	Court Filings	0.30	510.00	\$153.00
4/15/2025	Sanjuro Kietlinski	Reviewed PWP sale process update.	Sale Process	0.10	1,250.00	\$125.00
4/16/2025	Hughes Congleton	Reviewed UCC update.	Committee Activities	0.30	730.00	\$219.00
4/16/2025	Daniel Radi	Reviewed the draft settlement term sheet.	Litigation	0.30	510.00	\$153.00
4/16/2025	Sanjuro Kietlinski	Reviewed PSZJ settlement updates.	Litigation	0.60	1,250.00	\$750.00
4/16/2025	Sanjuro Kietlinski	Followed up with S. Cho re: fee app matters.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/17/2025	Sanjuro Kietlinski	Followed up with AP re: budget.	Business Analysis / Operations	0.30	1,250.00	\$375.00
4/17/2025	Sanjuro Kietlinski	Reviewed variance analyses.	Business Analysis / Operations	0.70	1,250.00	\$875.00
4/17/2025	Sanjuro Kietlinski	Corresponded with H. Congleton re: budget matters.	Business Analysis / Operations	0.30	1,250.00	\$375.00
4/17/2025	Sanjuro Kietlinski	Corresponded with B. Sandler re: budget matters.	Business Analysis / Operations	0.20	1,250.00	\$250.00
4/17/2025	Sanjuro Kietlinski	Reviewed liquidity certificate.	Business Analysis / Operations	0.40	1,250.00	\$500.00
4/18/2025	Sanjuro Kietlinski	Continued review of the Sale Motion (docket 1283).	Sale Process	1.90	1,250.00	\$2,375.00
4/18/2025	Sanjuro Kietlinski	Began review of the Sale Motion (docket 1283).	Sale Process	2.40	1,250.00	\$3,000.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/18/2025	Sanjuro Kietlinski	Followed up with AP re: budget.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/18/2025	Sanjuro Kietlinski	Followed up with PSZJ re: budget.	Business Analysis / Operations	0.30	1,250.00	\$375.00
4/20/2025	Sanjuro Kietlinski	Reviewed the Amended Schedule to Sale Order.	Sale Process	0.80	1,250.00	\$1,000.00
4/21/2025	Sanjuro Kietlinski	Reviewed reporting materials.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/21/2025	Sanjuro Kietlinski	Reviewed financial updates.	Business Analysis / Operations	0.20	1,250.00	\$250.00
4/21/2025	Daniel Radi	Reviewed the critical vendor weekly report shared.	Business Analysis / Operations	0.10	510.00	\$51.00
4/21/2025	Sanjuro Kietlinski	Analyzed the March MORs.	Business Analysis / Operations	0.70	1,250.00	\$875.00
4/22/2025	Sanjuro Kietlinski	Reviewed Amended Plan Supplement.	Plan and Disclosure Statement	1.30	1,250.00	\$1,625.00
4/22/2025	Sanjuro Kietlinski	Corresponded internally re: remaining workstreams.	Business Analysis / Operations	0.30	1,250.00	\$375.00
4/22/2025	Sanjuro Kietlinski	Reviewed W&C comments to Plan Supplement.	Plan and Disclosure Statement	0.40	1,250.00	\$500.00
4/22/2025	Sanjuro Kietlinski	Corresponded with PSZJ re: Plan Supplement.	Plan and Disclosure Statement	0.10	1,250.00	\$125.00
4/22/2025	Daniel Radi	Analyzed the Disclosure Statement supplement and provided comments to redline.	Plan and Disclosure Statement	1.00	510.00	\$510.00
4/23/2025	Sanjuro Kietlinski	Reviewed latest financial updates.	Business Analysis / Operations	0.50	1,250.00	\$625.00
4/23/2025	Sanjuro Kietlinski	Corresponded internally re: fee app matters.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/24/2025	Daniel Radi	Reviewed weekly variance and liquidity certification reporting.	Business Analysis / Operations	0.70	510.00	\$357.00
4/24/2025	Sanjuro Kietlinski	Reviewed cumulative actuals to budget analysis.	Business Analysis / Operations	0.70	1,250.00	\$875.00
4/24/2025	Sanjuro Kietlinski	Analyzed debtors financial updates.	Business Analysis / Operations	0.80	1,250.00	\$1,000.00
4/25/2025	Sanjuro Kietlinski	Analyzed Blackline to 8th Amended Chapter 11 Plan.	Plan and Disclosure Statement	2.10	1,250.00	\$2,625.00
4/28/2025	Daniel Radi	Reviewed weekly critical vendor reporting shared.	Business Analysis / Operations	0.10	510.00	\$51.00
4/29/2025	Sanjuro Kietlinski	Reviewed the Chubb Objection (docket 1346).	Business Analysis / Operations	1.10	1,250.00	\$1,375.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
4/29/2025	Sanjuro Kietlinski	Corresponded with AP re: fee estimates.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/29/2025	Sanjuro Kietlinski	Reviewed the WPG Objection.	Court Filings	0.30	1,250.00	\$375.00
4/29/2025	Sanjuro Kietlinski	Reviewed the Turkey Creek Objection.	Court Filings	0.30	1,250.00	\$375.00
4/29/2025	Sanjuro Kietlinski	Reviewed financial updates.	Business Analysis / Operations	0.20	1,250.00	\$250.00
4/29/2025	Sanjuro Kietlinski	Corresponded with E. Mattson re: March fee app.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/29/2025	Sanjuro Kietlinski	Reviewed the Beral Objections (docket 1326).	Court Filings	0.90	1,250.00	\$1,125.00
4/29/2025	Sanjuro Kietlinski	Reviewed the landlord objections (docket 1348).	Court Filings	0.40	1,250.00	\$500.00
4/29/2025	Sanjuro Kietlinski	Reviewed the Easton objection.	Court Filings	0.20	1,250.00	\$250.00
4/29/2025	Sanjuro Kietlinski	Reviewed the Granite Telecom objection (docket 1361).	Court Filings	1.00	1,250.00	\$1,250.00
4/29/2025	Sanjuro Kietlinski	Corresponded with J. Shen re: budget.	Business Analysis / Operations	0.10	1,250.00	\$125.00
4/30/2025	Sanjuro Kietlinski	Reviewed PSZJ comments to fee app.	Fee / Employment Applications	0.20	1,250.00	\$250.00
4/30/2025	Sanjuro Kietlinski	Followed up with S. Cho re: fee app matters.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/30/2025	Sanjuro Kietlinski	Reviewed additional objections filed.	Business Analysis / Operations	2.10	1,250.00	\$2,625.00
4/30/2025	Nick Steffen	Reconciled fee application information.	Fee / Employment Applications	2.20	470.00	\$1,034.00
4/30/2025	Sanjuro Kietlinski	Corresponded with H. Congleton re: fee app.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/30/2025	Sanjuro Kietlinski	Reviewed the Beneson Objection (docket 1367).	Court Filings	0.70	1,250.00	\$875.00
4/30/2025	Sanjuro Kietlinski	Corresponded with E. Mattson re: PSZJ comments to fee app.	Fee / Employment Applications	0.20	1,250.00	\$250.00
4/30/2025	Sanjuro Kietlinski	Followed up with S. Cho re: fee app matters.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/30/2025	Sanjuro Kietlinski	Followed up with E. Mattson re: March fee app.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/30/2025	Sanjuro Kietlinski	Additional correspondence with S. Cho re: fee app.	Fee / Employment Applications	0.10	1,250.00	\$125.00
4/30/2025	Sanjuro Kietlinski	Corresponded with E. Mattson re: fee app status update.	Fee / Employment Applications	0.10	1,250.00	\$125.00

**EXPENSE DETAILS**

<b>Date</b>	<b>Expense Category</b>	<b>Description</b>	<b>Total Expenses</b>
4/2/2025	Meals	Uber Eats - S. Kietlinski working lunch.	\$20.00
4/3/2025	Meals	Uber Eats - S. Kietlinski working dinner.	\$20.00
4/13/2025	Meals	Uber Eats - S. Kietlinski working lunch.	\$20.00
	<b>Total Expenses</b>		<b>\$60.00</b>